agent, or if either be not present in person or by agent, the sheriff, for him, may strike off four jurors, and the remaining twelve shall act as a jury of inquest of damages.

182. The jury in estimating the damages, shall \_ 161d s. 17. take into estimate the benefit resulting to the owner from the opening and laying out of said streets, lanes or alleys, through, along or near to the property of said owner, but only in the extinguishment of the claims for damages; and the jury shall reduce their Inquisition. inquisition to writing, and shall sign and seal the same, and it shall then be returned by the sheriff to the clerk of the circuit court for said county, and shall be confirmed by said court at its next session, if no sufficient cause to the contrary be shown, and when confirmed shall be recorded by said clerk, at the expense of said commissioners.

183. If said inquisition be set aside, the said court What inquisimay direct another to be taken in the same manner tion to contain. as the first; every inquisition shall describe the property taken or the bounds of the land condemned, and the quantity and duration of the interest in the same, therein valued, and such valuation when paid or tendered to the owner of the property or his legal representatives, shall entitle the said commissioners to the estate, use and interest in the same so valued for the purposes aforesaid, as fully as if the same had been conveyed by the owner, and the valuation, if not received from the said commissioners when tendered, may at any time thereafter be received, with costs, by the owner or his legal representatives.

184. The said president and commissioners shall Ibid. 8, 19. have power to levy and collect taxes in said town and collect not exceeding in any one year thirty cents in the taxes. hundred dollars, on the assessable property of said village; and they shall once in every five years, or oftener if they think proper, appoint an assessor who shall under oath, assess and value the property in said village in the same manner and with like authority as county assessors; provided, that in assessing Proviso.